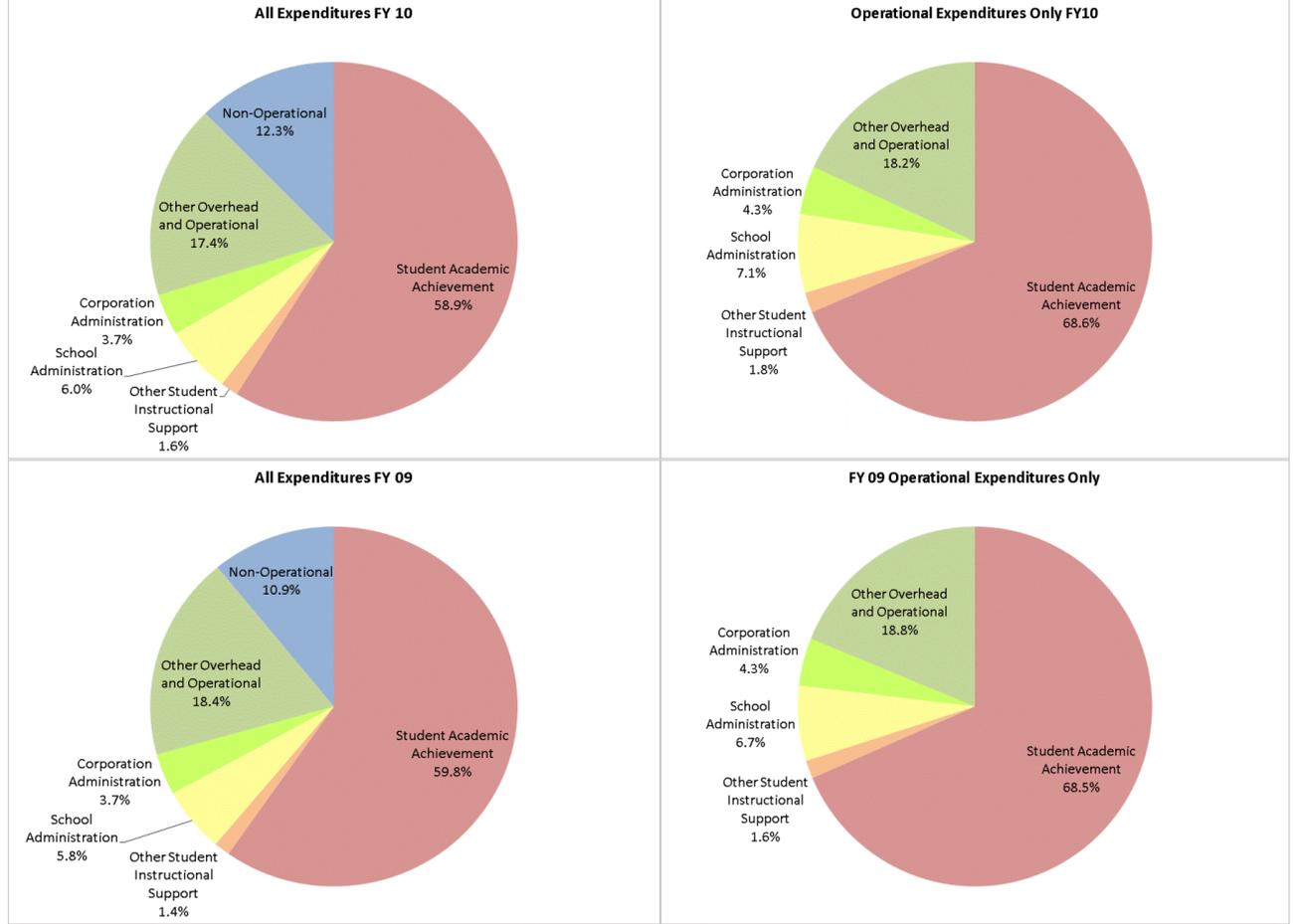


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Rising Sun-Ohio Co Com (6080)**

Rising Sun-Ohio Co Com (6080)

| Student Instructional Category | FY00 % of Total    |       | FY06 % of Total    |       | FY09 % of Total    |       | FY10 % of Total    |       |
|--------------------------------|--------------------|-------|--------------------|-------|--------------------|-------|--------------------|-------|
|                                | FY 2000            | Exp   | FY 2006            | Exp   | FY 2009            | Exp   | FY 2010            | Exp   |
| Student Academic Achievement   | \$4,328,457        | 62.7% | \$5,013,256        | 65.2% | \$5,363,782        | 59.8% | \$5,372,051        | 58.9% |
| Student Instructional Support  | \$497,447          | 7.2%  | \$557,118          | 7.2%  | \$650,572          | 7.2%  | \$691,557          | 7.6%  |
| Overhead and Operational       | \$1,324,669        | 19.2% | \$1,757,234        | 22.9% | \$1,980,625        | 22.1% | \$1,931,604        | 21.2% |
| Nonoperational                 | \$755,568          | 10.9% | \$362,287          | 4.7%  | \$981,620          | 10.9% | \$1,126,125        | 12.3% |
| <b>Grand Total</b>             | <b>\$6,906,140</b> |       | <b>\$7,689,894</b> |       | <b>\$8,976,599</b> |       | <b>\$9,121,337</b> |       |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY2000 | FY2006 | FY2009 | FY2010 |
|--|--------|--------|--------|--------|
|  | 69.9%  | 72.4%  | 67.0%  | 66.5%  |



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Rising Sun-Ohio Co Com (6080)**

| Student Instructional Category             | Account   | FY 2000            | FY 2006            | FY 2009            | FY 2010            | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|--|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| <b>Student Academic Achievement</b>        |   |                    |                    |                    |                    |                  |                 |                 |
|  | 11050 Regular Programs; Full Day Kindergarten   | \$0                | \$0                | \$223,906          | \$215,695          |                  |                 | -4%             |
|  | 11100 Regular Programs; Elementary  | \$1,772,243        | \$1,987,158        | \$2,451,592        | \$2,500,832        | 41%              | 26%             | 2%              |
|  | 11300 Regular Programs; High School   | \$609,276          | \$680,175          | \$979,831          | \$905,295          | 49%              | 33%             | -8%             |
|  | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs                    | \$0                | \$0                | \$128,548          | \$141,293          |                  |                 | 10%             |
|  | 11450 Vocational Education; Consumer and Homemaking   | \$35,156           | \$59,468           | \$73,994           | \$77,765           | 121%             | 31%             | 5%              |
|  | 11480 Vocational Education; Industrial Education A  | \$35,761           | \$60,851           | \$81,150           | \$83,427           | 133%             | 37%             | 3%              |
|  | 11630 Regular Programs; Alternative Education Programs; High School                                   | \$5,000            | \$13,000           | \$0                | \$13,000           | 160%             | 0%              |                 |
|  | 12110 Gifted And Talented; Gifted and Talented  | \$439              | \$0                | \$30,549           | \$27,422           | > 500%           |                 | -10%            |
|  | 12210 Mental Disabilities; Mild Mental Disabilities   | \$40,704           | \$50,188           | \$193,522          | \$145,730          | 258%             | 190%            | -25%            |
|  | 12310 Physical Impairment; Orthopedic Impairment  | \$172,593          | \$248,774          | \$0                | \$0                | -100%            | -100%           |                 |
|  | 12320 Physical Impairment; Multiple Disabilities  | \$0                | \$0                | \$402,337          | \$439,031          |                  |                 | 9%              |
|  | 12510 Culturally Different; Communication Disorders   | \$24,634           | \$29,026           | \$74,337           | \$73,922           | 200%             | 155%            | -1%             |
|  | 12520 Culturally Different; Compensatory  | \$350              | \$0                | \$0                | \$0                | -100%            |                 |                 |
|  | 12610 Learning Disability   | \$62,787           | \$75,242           | \$0                | \$0                | -100%            | -100%           |                 |
|  | 12710 Equal Opportunity At Risk   | \$25,030           | \$0                | \$0                | \$0                | -100%            |                 |                 |
|  | 12810 Special Education Preschool   | \$0                | \$0                | \$7,907            | \$24,034           |                  |                 | 204%            |
|  | 12900 Other Special Programs  | \$8,231            | \$0                | \$0                | \$0                | -100%            |                 |                 |
|  | 14100 Summer School Programs; Elementary  | \$12,712           | \$14,635           | \$51,732           | \$41,713           | 228%             | 185%            | -19%            |
|  | 14300 Summer School Programs; High School   | \$32,222           | \$66,194           | \$0                | \$10,436           | -68%             | -84%            |                 |
|  | 16100 Remediation Testing   | \$55,440           | \$25,762           | \$0                | \$0                | -100%            | -100%           |                 |
|  | 16200 Preventive Remediation  | \$0                | \$0                | \$14,942           | \$25,500           |                  |                 | 71%             |
|  | 17100 Payments to Other Governmental Units Within State; Transfer Tuition                             | \$5,574            | \$0                | \$5,292            | \$12,375           | 122%             |                 | 134%            |
|  | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$180,148          | \$174,003          | \$143,942          | \$137,965          | -23%             | -21%            | -4%             |
|  | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$194,621          | \$201,424          | \$259,794          | \$244,110          | 25%              | 21%             | -6%             |
|  | 22110 Improvement of Instruction; Service Area Direction  | \$0                | \$6,809            | \$3,116            | \$3,132            |                  |                 | -54%            |
|  | 22120 Improvement of Instruction; Instruction and Curriculum Development                              | \$3,839            | \$1,529            | \$0                | \$9,000            | 134%             | 489%            |                 |
|  | 22130 Improvement of Instruction; Instructional Staff Training  | \$318              | \$179              | \$0                | \$0                | -100%            | -100%           |                 |
|  | 22220 Library/Media Services; School Library  | \$67,244           | \$60,528           | \$82,230           | \$89,197           | 33%              | 47%             | 8%              |
|  | 22230 Library/Media Services; Audiovisual   | \$668              | \$0                | \$0                | \$0                | -100%            |                 |                 |
|  | 22250 Library/Media Services; Computer Assisted Instruction Services                                  | \$123,187          | \$81,333           | \$26,341           | \$30,545           | -75%             | -62%            | 16%             |
|  | 22310 Instruction, Related Technology; Technology Service Supervision and Administration              | \$12,177           | \$102,938          | \$0                | \$0                | -100%            | -100%           |                 |
|  | 22360 Instruction, Related Technology; Network Support  | \$0                | \$0                | \$11,411           | \$38,100           |                  |                 | 234%            |
|  | 22370 Instruction, Related Technology; Hardware Maintenance and Support                               | \$0                | \$0                | \$0                | \$1,198            |                  |                 |                 |
|  | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks   | \$95,230           | \$125,921          | \$117,309          | \$81,334           | -15%             | -35%            | -31%            |
|  | 26497 2007 Account Code - Teachers Retirement Fund  | \$123,126          | \$182,495          | \$0                | \$0                |                  |                 |                 |
| <b>Student Academic Achievement Total</b>  |   | <b>\$3,698,709</b> | <b>\$4,247,632</b> | <b>\$5,363,782</b> | <b>\$5,372,051</b> | <b>45%</b>       | <b>26%</b>      | <b>0%</b>       |
| <b>Student Instructional Support</b>       |   |                    |                    |                    |                    |                  |                 |                 |
|  | 21220 Guidance Services; Counseling Services  | \$70,715           | \$57,323           | \$88,263           | \$89,593           | 27%              | 56%             | 2%              |
|  | 21320 Health Services; Medical Services   | \$21,714           | \$27,303           | \$37,856           | \$52,865           | 143%             | 94%             | 40%             |
|  | 21340 Health Services; Nurse Services   | \$2,628            | \$312              | \$0                | \$0                | -100%            | -100%           |                 |
|  | 24100 Office of The Principal   | \$307,345          | \$358,922          | \$524,452          | \$549,099          | 79%              | 53%             | 5%              |
| <b>Student Instructional Support Total</b> |   | <b>\$402,403</b>   | <b>\$443,859</b>   | <b>\$650,572</b>   | <b>\$691,557</b>   | <b>72%</b>       | <b>56%</b>      | <b>6%</b>       |
| <b>Overhead and Operational</b>            |   |                    |                    |                    |                    |                  |                 |                 |
|  | 23120 Board of Education; Service Area Assistants   | \$13,093           | \$13,362           | \$14,252           | \$13,198           | 1%               | -1%             | -7%             |
|  | 23150 Board of Education; Legal Services  | \$18,696           | \$6,540            | \$14,215           | \$9,770            | -48%             | 49%             | -31%            |
|  | 23160 Board of Education; Promotion Expenses  | \$2,715            | \$2,809            | \$3,263            | \$728              | -73%             | -74%            | -78%            |
|  | 23190 Board of Education; Other Governing Body Services   | \$22,402           | \$12,322           | \$14,352           | \$13,391           | -40%             | 9%              | -7%             |
|  | 23210 Executive Administration; Office of The Superintendent  | \$142,979          | \$169,570          | \$285,665          | \$297,418          | 108%             | 75%             | 4%              |
|  | 23230 Executive Administration; Staff Relations and Negotiations                                      | \$0                | \$600              | \$600              | \$600              |                  | 0%              | 0%              |
|  | 25160 Fiscal Services; Financial Accounting   | \$0                | \$0                | \$0                | \$750              |                  |                 |                 |
|  | 25750 Personnel Services; Health Services   | \$1,305            | \$1,343            | \$747              | \$586              | -55%             | -56%            | -22%            |
|  | 25860 Administrative Technology Services; Hardware Maintenance And Support                            | \$0                | \$0                | \$0                | \$3,965            |                  |                 |                 |
|  | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                           | \$479,626          | \$688,721          | \$752,917          | \$692,108          | 44%              | 0%              | -8%             |
|  | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                             | \$5,443            | \$625              | \$50,997           | \$61,399           | > 500%           | > 500%          | 20%             |
|  | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                           | \$100,910          | \$88,790           | \$129,762          | \$123,014          | 22%              | 39%             | -5%             |
|  | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds           | \$150              | \$418              | \$0                | \$0                |                  |                 |                 |

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Rising Sun-Ohio Co Com (6080)**

| Student Instructional Category        | Account   | FY 2000            | FY 2006            | FY 2009            | FY 2010            | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|---------------------------------------|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
|                                       | 26499 2007 Account Code - Other   | \$0                | \$51,677           | \$0                | \$0                |                  |                 |                 |
|                                       | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)          | \$543              | \$10,546           | \$23,062           | \$0                | -100%            | -100%           | -100%           |
|                                       | 26700 Operation and Maintenance of Plant Services; Insurance                                | \$883              | \$3,643            | \$0                | \$0                | -100%            | -100%           |                 |
|                                       | 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant | \$0                | \$0                | \$53,450           | \$58,668           |                  |                 | 10%             |
|                                       | 27100 Student Transportation; Vehicle Operation   | \$162,371          | \$185,727          | \$223,088          | \$222,476          | 37%              | 20%             | 0%              |
|                                       | 27300 Student Transportation; Vehicle Servicing and Maintenance                             | \$51,974           | \$130,136          | \$135,382          | \$154,255          | 197%             | 19%             | 14%             |
|                                       | 27400 Student Transportation; Purchase of School Buses                                      | \$48,772           | \$67,725           | \$44,992           | \$72,695           | 49%              | 7%              | 62%             |
|                                       | 27500 Student Transportation; Insurance on Buses  | \$7,659            | \$245              | \$18,316           | \$133              | -98%             | -46%            | -99%            |
|                                       | 27700 Student Transportation; Contracted Transportation Services                            | \$1,468            | \$3,843            | \$6,154            | \$7,488            | 410%             | 95%             | 22%             |
|                                       | 27900 Student Transportation; Other Student Transportation Services                         | \$1,005            | \$2,819            | \$3,597            | \$3,664            | 265%             | 30%             | 2%              |
|                                       | 31200 Food Services Operations; Food Preparation and Dispensing                             | \$128,585          | \$152,372          | \$205,812          | \$195,299          | 52%              | 28%             | -5%             |
| <b>Overhead and Operational Total</b> |   | <b>\$1,190,578</b> | <b>\$1,593,832</b> | <b>\$1,980,625</b> | <b>\$1,931,604</b> | <b>62%</b>       | <b>21%</b>      | <b>-2%</b>      |
| <b>Nonoperational</b>                 |   |                    |                    |                    |                    |                  |                 |                 |
|                                       | 33200 Community Recreation  | \$16,437           | \$19,469           | \$21,860           | \$22,009           | 34%              | 13%             | 1%              |
|                                       | 33400 Athletic Coaches  | \$13,822           | \$20,803           | \$47,276           | \$126,871          | > 500%           | > 500%          | 168%            |
|                                       | 33990 Other Community Services; Other   | \$394              | \$921              | \$317              | \$0                | -100%            | -100%           | -100%           |
|                                       | 43000 Facilities Acquisition and Construction; Professional Services                        | \$35,431           | \$65,857           | \$2,250            | \$21,994           | -38%             | -67%            | > 500%          |
|                                       | 45100 Building Acquisition, Construction and Improvements                                   | \$518,885          | \$179,829          | \$180,393          | \$166,353          | -68%             | -7%             | -8%             |
|                                       | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$0                | \$15               | \$0                | \$0                |                  | -100%           |                 |
|                                       | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment        | \$161,012          | \$63,571           | \$57,624           | \$107,298          | -33%             | 69%             | 86%             |
|                                       | 53100 Debt Services; Lease Rental; Buildings ; Principal                                    | \$0                | \$0                | \$324,094          | \$325,818          |                  |                 | 1%              |
|                                       | 53150 Debt Services; Lease Rental; Buildings ; Interest                                     | \$0                | \$0                | \$329,906          | \$328,183          |                  |                 | -1%             |
|                                       | 60700 Nonprogramed Charges; Scholarships  | \$4,650            | \$6,450            | \$17,900           | \$27,600           | 494%             | 328%            | 54%             |
| <b>Nonoperational Total</b>           |   | <b>\$750,630</b>   | <b>\$356,914</b>   | <b>\$981,620</b>   | <b>\$1,126,125</b> | <b>50%</b>       | <b>216%</b>     | <b>15%</b>      |
| <b>Prorated By Fund</b>               |   |                    |                    |                    |                    |                  |                 |                 |
|                                       | 26491 2007 Account Code - PERF  | \$55,412           | \$60,509           | \$0                | \$0                |                  |                 |                 |
|                                       | 26492 2007 Account Code - Social Security   | \$291,185          | \$318,578          | \$0                | \$0                |                  |                 |                 |
|                                       | 26493 2007 Account Code - Workmen's Compensation  | \$5,769            | \$0                | \$0                | \$0                |                  |                 |                 |
|                                       | 26494 2007 Account Code - Group Insurance   | \$450,098          | \$640,924          | \$0                | \$0                |                  |                 |                 |
|                                       | 26496 2007 Account Code - Unemployment Compensation   | \$491              | \$2,397            | \$0                | \$0                |                  |                 |                 |
|                                       | 26498 2007 Account Code - Severance / Early Retirement Pay                                  | \$60,866           | \$25,250           | \$0                | \$0                |                  |                 |                 |
| <b>Prorated By Fund Total</b>         |   | <b>\$863,821</b>   | <b>\$1,047,658</b> | <b>\$0</b>         | <b>\$0</b>         |                  |                 |                 |